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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ISLESBORO

2012-13

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## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	28	31	59	31	90
10	ATTENDING PUPILS (OCTOBER 2011)	22	28	50	36	86
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	25.0	29.5	54.5 ( 62%)	33.5 ( 38%)	88.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	1.5 (17:1)	1.8 (16:1)	2.2 (15:1)	=	5.5	/	12.5	=	.44	X	612,816	=	167,176	102,463
B.	GUIDANCE	0.1 (315:1)	0.1 (315:1)	0.1 (225:1)	=	0.3	/	1.0	=	.30	X	59,362	=	11,042	6,767
C.	LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
D.	HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
E.	EDUCATION TECHS	0.3 (090:1)	0.3 (090:1)	0.1 (225:1)	=	0.7	/	0.0	=	.70	X	0	=	5,798	3,553
F.	LIBRARY TECHS	0.1 (450:1)	0.1 (450:1)	0.1 (450:1)	=	0.3	/	1.0	=	.30	X	21,786	=	4,052	2,484
G.	CLERICAL	0.1 (180:1)	0.2 (180:1)	0.2 (180:1)	=	0.5	/	2.0	=	.25	X	59,453	=	9,215	5,648
H.	SCHOOL ADMIN.	0.1 (275:1)	0.1 (275:1)	0.1 (284:1)	=	0.3	/	1.0	=	.30	X	69,529	=	12,933	7,926

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		2,017	1,240
B.	Supplies and Equipment	346	478		18,857	16,013
C.	Professional Development	59	59		3,216	1,977
D.	Instructional Leadership Support	24	24		1,308	804
E.	Co- and Extra-Curricular Student	34	114		1,853	3,819
F.	System Administration/Support	220	220		11,990	7,370
G.	Operations & Maintenance	1,013	1,204		55,209	40,334

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	33,861	20,754
B.	Education & Library Technicians	36.00%	3,546	2,173
C.	Clerical	29.00%	2,672	1,638
D.	School Administrators	14.00%	1,811	1,110

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	2,122	1,300
16	Adjustment for Title I Revenues	-5,135	-3,147

17	TOTALS	343,542	224,226
18	E.P.S. RATES	6,304	6,693

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	46.0	28.0	74.0		
	OCTOBER 2009	44.0	26.0	70.0		
	APRIL 2010	44.0	26.0	70.0		
	OCTOBER 2010	48.0	21.0	69.0		
	APRIL 2011	48.0	21.0	69.0		
	OCTOBER 2011	39.0	28.0	67.0		

  

21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	=	
	K-8 PUPILS	43.5 +	1.33	X	6,304.00	=	282,608.32
	9-12 PUPILS	24.5 +	0.50	X	6,693.00	=	167,325.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,693.00	=	0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,304.00	=	0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,693.00	=	0.00

  

	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		=	
	K-8 DISADVANTAGED @ .3846	16.7	X .15	X	6,304.00	=	15,791.52
	9-12 DISADVANTAGED @ .3846	9.4	X .15	X	6,693.00	=	9,437.13
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,304.00	=	0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,693.00	=	4,685.10

  

	TARGETED FUNDS	PUPILS	WEIGHTS	X		=	
	K-8 STUDENT ASSESSMENT	43.5		X	43.00	=	1,870.50
	9-12 STUDENT ASSESSMENT	24.5		X	43.00	=	1,053.50
	K-8 TECHNOLOGY RESOURCES	43.5		X	98.00	=	4,263.00
	9-12 TECHNOLOGY RESOURCES	24.5		X	296.00	=	7,252.00
	K-2 PUPILS	13.0	X .10	X	6,304.00	=	8,195.20

  

	ISOLATED SMALL SCHOOL ADJUSTMENT					=	
	K-8 SMALL SCHOOL ADJUSTMENT					=	56,163.00
	9-12 SMALL SCHOOL ADJUSTMENT					=	46,241.66

  

	OPERATING ALLOCATION						604,885.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %						586,739.35

  

30	ADJUSTED TOTAL OPERATING ALLOCATION						586,739.35
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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					108,727.41
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	46,988.56	X	101.10%	=	47,505.43
35	TRANSPORTATION - EPS ALLOCATION					46,532.80
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					202,765.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					789,504.99

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - ISLESBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - ISLESBORO				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - ISLESBORO				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				789,504.99

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
ISLESBORO	68.0 100.00%		789,504.99		0.00		789,504.99		
TOTAL	68.0						789,504.99		
		2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ISLESBORO		685,700,000	7.690	5,273,033.00		789,504.99	789,504.99	100.00%	1.15M
TOTAL		685,700,000		5,273,033.00		789,504.99	789,504.99	100.00%	1.15M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					789,504.99	789,504.99	0.00	
49B	ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS						38,054.59-	38,054.59	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					789,504.99	751,450.40	38,054.59	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
59E	LESS MAINECARE SEED							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							38,054.59	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 95.18% STATE SHARE % = 4.82%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					807,651.57			
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**Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13**

		***** WARRANT ARTICLE *****			
		TOTAL	LOCAL		
F.	ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	ALLOCATION	CONTRIBUTION	PERCENT	MILLS
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	ISLESBORO	789,504.99	751,450.40	100.00%	1.10
	TOTAL	789,504.99	751,450.40	100.00%	1.10